Sent via e-mail, fax, hand delivery and/or U.S. Mail

August 30, 2004

Mary L. Cottrell, Secretary Massachusetts Department of Telecommunications and Energy One South Station, 2nd Floor Boston, MA 02110

Re: Petition of Fitchburg Gas and Electric Light Company for approval of tariffs to provide recovery for costs associated with its obligations to provide employees pension benefits and post-retirement benefits other than pensions, D.T.E. 04-48

Dear Secretary Cottrell:

Enclosed for filing please find one (1) original and four (4) copies of the Attorney General's Initial Brief together with a Certificate of Service.

Very truly yours,

Wilner Borgella, Jr.
Assistant Attorney General
Utilities Division
Office of the Attorney General
One Ashburton Place
Boston, MA 02108
(617) 727-2200 ext. 2430

WB/wb

Enc. cc: Caroline Bulger, Hearing Officer (w/enc.)

Service List (w/enc.)